

Please note:

Commercial Sales - we came up with a *county wide* trending factor due to lack of sales in individual townships. We know the numbers don't meet the standards when they are separated. That is why we did our trending on a *county wide* basis. Please see the county wide tab.

Residential Vacant - in ProVal, we cannot use two different trending factors for improved residential land and vacant residential land. We also threw out extreme sales. We have some sales where an individual paid the full price for a home and a lot, but at the time the home was not built because they were "ordering" it to their specifications. We threw out those sales. The reverse is also true. Some of our vacant sales were between friends and therefore did not show true market value. All together in the county our residential vacant land looks OK. We just don't have a whole lot of sales that were actually useable even though they were valid. These also do not look good separately, but as a *county wide unit*, they look good.

We only used trending for our valuations for 2007 pay 2008. If there were not sufficient sales in a given township, then we applied a county wide trending factor to that particular type of property. Anything that was not changed was not changed because the sales indicated that there was no need. We did not update any cost models or use the income approach for any commercial properties.